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Accrual Basis

Hi-Country Estates Water Company General Ledger As of June 30, 2013

Type	Date	Num	Name	Memo	Split	Amount	Balance
Zions Checking Acct (7389)							117,613.77
Deposit	01/02/2013			Deposit	-SPLIT-	141.61	117,755.38
Deposit	01/02/2013			Deposit	-SPLIT-	588.98	118,344.36
Deposit	01/07/2013			Deposit	Undeposited F...	84.38	118,428.74
Credit Memo	01/07/2013	2648	LOT 010	Returned Ch...	Accounts Rec...	-247.85	118,180.89
Check	01/08/2013	1992	Blue Stakes of Utah		400 Blue Stakes	-95.92	118,084.97
Deposit	01/11/2013			Deposit	-SPLIT-	103.44	118,188.41
Check	01/13/2013	1993	Rocky Mountain Po...		766 Pumphouse	-251.64	117,936.77
Check	01/13/2013	1994	Rocky Mountain Po...		765 Well house	-447.25	117,489.52
Deposit	01/19/2013			Deposit	Undeposited F...	169.73	117,659.25
Deposit	01/19/2013			Deposit	Undeposited F...	139.80	117,799.05
Deposit	01/23/2013			Deposit	Undeposited F...	12.41	117,811.46
Deposit	02/02/2013			Deposit	Undeposited F...	60.59	117,872.05
Deposit	02/07/2013			Deposit	Undeposited F...	51.39	117,923.44
Deposit	02/15/2013			Deposit	Undeposited F...	233.48	118,156.92
Check	03/03/2013	1995	Smith-Hartvigsen		440 Legal	-2,520.00	115,636.92
Deposit	03/07/2013			Deposit	Undeposited F...	282.85	115,919.77
General Journal	03/31/2013	1			1191 - Bad Ch...	-169.54	115,750.23
Total Zions Checking Acct (7389)						-1,863.54	115,750.23
Zions Savings and Certificates							25,833.53
Certificate (1157)							11,301.17
Deposit	03/19/2013			Interest	1150 Interest I...	34.82	11,335.99
Total Certificate (1157)						34.82	11,335.99
Certificate (1165)							11,301.17
Deposit	03/19/2013			Interest	1150 Interest I...	34.82	11,335.99
Total Certificate (1165)						34.82	11,335.99
Savings Account (3766)							3,231.19
Deposit	03/31/2013			Interest	1150 Interest I...	0.64	3,231.83
Total Savings Account (3766)						0.64	3,231.83
Zions Savings and Certificates - Other							0.00
Total Zions Savings and Certificates - Other							0.00
Total Zions Savings and Certificates						70.28	25,903.81

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Accounts Receivable							7,954.59
Payment	01/02/2013	14-60...	B/A-6		Undeposited F...	-500.00	7,454.59
Payment	01/02/2013	14-60...	B/A-6		Undeposited F...	-88.98	7,365.61
Payment	01/04/2013	695	LOT 049		Undeposited F...	-84.38	7,281.23
Credit Memo	01/07/2013	2648	LOT 010		-SPLIT-	0.00	7,281.23
Invoice	01/07/2013	2649	LOT 010		-SPLIT-	282.85	7,564.08
Payment	01/11/2013	134	LOT 067		Undeposited F...	-93.94	7,470.14
Payment	01/11/2013	6634	LOT 055		Undeposited F...	-9.50	7,460.64
Payment	01/16/2013	5288	LOT 001		Undeposited F...	-139.80	7,320.84
Payment	01/19/2013	7294	S/O-7		Undeposited F...	-169.73	7,151.11
Payment	01/23/2013	12708	S/O-5		Undeposited F...	-12.41	7,138.70
Payment	01/29/2013	6949	S/O-2		Undeposited F...	-60.59	7,078.11
Payment	02/07/2013	9108	LOT 111		Undeposited F...	-51.39	7,026.72
Payment	02/15/2013	781	LOT 066		Undeposited F...	-233.48	6,793.24
Payment	03/07/2013	9449...	LOT 010		Undeposited F...	-282.85	6,510.39
Invoice	06/01/2013	FC 613	LOT 076	Finance/Late ...	-SPLIT-	60.00	6,570.39
Total Accounts Receivable						-1,384.20	6,570.39
Short Term Note to HOA							0.00
Total Short Term Note to HOA							0.00
Undeposited Funds							911.30
Deposit	01/02/2013	511	LOT 019	Deposit	Zions Checkin...	-42.19	869.11
Deposit	01/02/2013	153	LOT 089	Deposit	Zions Checkin...	-57.23	811.88
Deposit	01/02/2013	1458	LOT 045	Deposit	Zions Checkin...	-42.19	769.69
Payment	01/02/2013	14-60...	B/A-6		Accounts Rec...	500.00	1,269.69
Payment	01/02/2013	14-60...	B/A-6		Accounts Rec...	88.98	1,358.67
Deposit	01/02/2013	14-60...	B/A-6	Deposit	Zions Checkin...	-500.00	858.67
Deposit	01/02/2013	14-60...	B/A-6	Deposit	Zions Checkin...	-88.98	769.69
Payment	01/04/2013	695	LOT 049		Accounts Rec...	84.38	854.07
Deposit	01/07/2013	695	LOT 049	Deposit	Zions Checkin...	-84.38	769.69
Payment	01/11/2013	134	LOT 067		Accounts Rec...	93.94	863.63
Payment	01/11/2013	6634	LOT 055		Accounts Rec...	9.50	873.13
Deposit	01/11/2013	134	LOT 067	Deposit	Zions Checkin...	-93.94	779.19
Deposit	01/11/2013	6634	LOT 055	Deposit	Zions Checkin...	-9.50	769.69
Payment	01/16/2013	5288	LOT 001		Accounts Rec...	139.80	909.49
Payment	01/19/2013	7294	S/O-7		Accounts Rec...	169.73	1,079.22
Deposit	01/19/2013	7294	S/O-7	Deposit	Zions Checkin...	-169.73	909.49
Deposit	01/19/2013	5288	LOT 001	Deposit	Zions Checkin...	-139.80	769.69
Payment	01/23/2013	12708	S/O-5		Accounts Rec...	12.41	782.10
Deposit	01/23/2013	12708	S/O-5	Deposit	Zions Checkin...	-12.41	769.69
Payment	01/29/2013	6949	S/O-2		Accounts Rec...	60.59	830.28
Deposit	02/02/2013	6949	S/O-2	Deposit	Zions Checkin...	-60.59	769.69
Payment	02/07/2013	9108	LOT 111		Accounts Rec...	51.39	821.08
Deposit	02/07/2013	9108	LOT 111	Deposit	Zions Checkin...	-51.39	769.69
Payment	02/15/2013	781	LOT 066		Accounts Rec...	233.48	1,003.17
Deposit	02/15/2013	781	LOT 066	Deposit	Zions Checkin...	-233.48	769.69

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Payment	03/07/2013	9449...	LOT 010		Accounts Rec...	282.85	1,052.54
Deposit	03/07/2013	9449...	LOT 010	Deposit	Zions Checkin...	-282.85	769.69
Total Undeposited Funds						-141.61	769.69
Accounts Payable							-1,600.00
Total Accounts Payable							-1,600.00
Payable to HOA							0.00
Total Payable to HOA							0.00
Payroll Liabilities							0.00
Total Payroll Liabilities							0.00
Capital Stock							0.00
Total Capital Stock							0.00
Opening Bal Equity							-48,144.06
Total Opening Bal Equity							-48,144.06
Retained Earnings							-102,569.13
Total Retained Earnings							-102,569.13
Income							0.00
1150 Interest Income							0.00
Deposit	03/19/2013			Interest	Certificate (11...	-34.82	-34.82
Deposit	03/19/2013			Interest	Certificate (11...	-34.82	-69.64
Deposit	03/31/2013			Interest	Savings Acco...	-0.64	-70.28
Total 1150 Interest Income						-70.28	-70.28
1160 Reimbursed Expenses							0.00
Total 1160 Reimbursed Expenses							0.00
Reimburse customer overpayment							0.00
Total Reimburse customer overpayment							0.00
Returned checks							0.00
Total Returned checks							0.00
Water Revenue							0.00
1170 Account transfer fee							0.00
Total 1170 Account transfer fee							0.00
1172 Hook Up Fee							0.00
Total 1172 Hook Up Fee							0.00
1180 Late Fee							0.00
Invoice	06/01/2013	FC 613	LOT 076	Finance/Late ...	Accounts Rec...	-60.00	-60.00
Total 1180 Late Fee						-60.00	-60.00

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Hi-Country Estates Water Company
General Ledger
 As of June 30, 2013

Type	Date	Num	Name	Memo	Split	Amount	Balance	
1185 Reconnection Fee							0.00	
Total 1185 Reconnection Fee							0.00	
1190 Recovered Repair Expense							0.00	
Total 1190 Recovered Repair Expense							0.00	
1191 - Bad Check Charge							0.00	
Invoice	01/07/2013	2649	LOT 010	Returned Ch...	Accounts Rec...	-10.00	-10.00	
Invoice	01/07/2013	2649	LOT 010	Returned Ch...	Accounts Rec...	-25.00	-35.00	
General Journal	03/31/2013	1			Zions Checkin...	169.54	134.54	
Total 1191 - Bad Check Charge							134.54	134.54
1193 Herriman Water							0.00	
Total 1193 Herriman Water							0.00	
1194 Monthly Water Charges							0.00	
Credit Memo	01/07/2013	2648	LOT 010	Monthly Wate...	Accounts Rec...	247.85	247.85	
Invoice	01/07/2013	2649	LOT 010	Monthly Wate...	Accounts Rec...	-247.85	0.00	
Total 1194 Monthly Water Charges							0.00	0.00
1195 Standby Fee							0.00	
Total 1195 Standby Fee							0.00	
BLM Annual Service Fee							0.00	
Total BLM Annual Service Fee							0.00	
Metered Water Revenue							0.00	
1120 To Residential Customers							0.00	
Total 1120 To Residential Customers							0.00	
1165 BLM Monthly Charges							0.00	
Total 1165 BLM Monthly Charges							0.00	
Metered Water Revenue - Other							0.00	
Total Metered Water Revenue - Other							0.00	
Total Metered Water Revenue							0.00	
Water Revenue - Other							0.00	
Total Water Revenue - Other							0.00	
Total Water Revenue							74.54	74.54
Income - Other							0.00	
Total Income - Other							0.00	
Total Income							4.26	4.26

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Operating Expenses							0.00
Insurance							0.00
100 Liability Insurance							0.00
Total 100 Liability Insurance							0.00
110 Self Insurance Fund							0.00
111 Transfer General Fund							0.00
Total 111 Transfer General Fund							0.00
112 Interest & Dividend Income							0.00
Total 112 Interest & Dividend Income							0.00
110 Self Insurance Fund - Other							0.00
Total 110 Self Insurance Fund - Other							0.00
Total 110 Self Insurance Fund							0.00
Insurance - Other							0.00
Total Insurance - Other							0.00
Total Insurance							0.00
JVWCD Services							0.00
JVWCD Compliance and Sampling							0.00
Total JVWCD Compliance and Sampling							0.00
JVWCD Customer Service							0.00
Total JVWCD Customer Service							0.00
JVWCD Hydrant Maintenance							0.00
Total JVWCD Hydrant Maintenance							0.00
JVWCD Meter Services							0.00
Total JVWCD Meter Services							0.00
JVWCD Ops (system monitoring)							0.00
Total JVWCD Ops (system monitoring)							0.00
JVWCD Routine maintenance							0.00
Total JVWCD Routine maintenance							0.00
JVWCD Services - Other							0.00
Total JVWCD Services - Other							0.00
Total JVWCD Services							0.00

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General Ledger
As of June 30, 2013

Type	Date	Num	Name	Memo	Split	Amount	Balance
Misc.							0.00
160 Loan to Homeowners							0.00
Total 160 Loan to Homeowners							0.00
165 Refreshments							0.00
Total 165 Refreshments							0.00
167 Bad Debt Expense							0.00
Total 167 Bad Debt Expense							0.00
170 Other							0.00
Total 170 Other							0.00
Misc. - Other							0.00
Total Misc. - Other							0.00
Total Misc.							0.00
Office Expenses							0.00
200 Copies							0.00
Total 200 Copies							0.00
205 Collection Expense							0.00
Total 205 Collection Expense							0.00
210 Supplies							0.00
Total 210 Supplies							0.00
220 Postage							0.00
Total 220 Postage							0.00
242 Return Check							0.00
Total 242 Return Check							0.00
246 Bank Service Charges							0.00
Total 246 Bank Service Charges							0.00
Office Expenses - Other							0.00
Total Office Expenses - Other							0.00
Total Office Expenses							0.00
Permits & Licenses							0.00
120 Franchise Expenses							0.00
Total 120 Franchise Expenses							0.00
123 Dues & Subscriptions							0.00
Total 123 Dues & Subscriptions							0.00

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Type	Date	Num	Name	Memo	Split	Amount	Balance
124 Lien cost							0.00
Total 124 Lien cost							0.00
125 Land and Land Rights							0.00
Total 125 Land and Land Rights							0.00
Permits & Licenses - Other							0.00
Total Permits & Licenses - Other							0.00
Total Permits & Licenses							0.00
Rentals							0.00
370 Storage Facility							0.00
Total 370 Storage Facility							0.00
Rentals - Other							0.00
Total Rentals - Other							0.00
Total Rentals							0.00
Repairs							0.00
Fire Hydrant repairs							0.00
Total Fire Hydrant repairs							0.00
Meter replacement							0.00
Total Meter replacement							0.00
Piping repairs							0.00
Total Piping repairs							0.00
Pump House repairs							0.00
Total Pump House repairs							0.00
Reimbursable repairs							0.00
Total Reimbursable repairs							0.00
Tank repairs and maintenance							0.00
Total Tank repairs and maintenance							0.00
Well and well pump repairs							0.00
Total Well and well pump repairs							0.00
Repairs - Other							0.00
Total Repairs - Other							0.00
Total Repairs							0.00

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Second source Water Expenses							0.00
Total Second source Water Expenses							0.00
Seminars and Training							0.00
Total Seminars and Training							0.00
Software Maintenance							0.00
Total Software Maintenance							0.00
Taxes							0.00
505 Income Tax							0.00
Total 505 Income Tax							0.00
Property Taxes							0.00
Total Property Taxes							0.00
Taxes - Other							0.00
Total Taxes - Other							0.00
Total Taxes							0.00
Travel & Entertainment							0.00
605 Refreshments							0.00
Total 605 Refreshments							0.00
610 Travel							0.00
Total 610 Travel							0.00
Travel & Entertainment - Other							0.00
Total Travel & Entertainment - Other							0.00
Total Travel & Entertainment							0.00
Utilities							0.00
710 Telephone							0.00
712 Telephone							0.00
Total 712 Telephone							0.00
715 Long distance							0.00
Total 715 Long distance							0.00
710 Telephone - Other							0.00
Total 710 Telephone - Other							0.00
Total 710 Telephone							0.00

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**Hi-Country Estates Water Company
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Type	Date	Num	Name	Memo	Split	Amount	Balance
760 Power							0.00
765 Well house							0.00
Check	01/13/2013	1994	Rocky Mountain Po...		Zions Checkin...	447.25	447.25
Total 765 Well house						447.25	447.25
766 Pumphouse							0.00
Check	01/13/2013	1993	Rocky Mountain Po...		Zions Checkin...	251.64	251.64
Total 766 Pumphouse						251.64	251.64
760 Power - Other							0.00
Total 760 Power - Other							0.00
Total 760 Power						698.89	698.89
Utilities - Other							0.00
Total Utilities - Other							0.00
Total Utilities						698.89	698.89
Operating Expenses - Other							0.00
Total Operating Expenses - Other							0.00
Total Operating Expenses						698.89	698.89
Payroll Expenses							0.00
Total Payroll Expenses							0.00
Physical Properties							0.00
Equipment							0.00
300 Office Equip.							0.00
Total 300 Office Equip.							0.00
301 Office Equip. Repairs							0.00
Total 301 Office Equip. Repairs							0.00
302 Depreciation Expense							0.00
Total 302 Depreciation Expense							0.00
325 Tools, Shop, Garage Equip.							0.00
Total 325 Tools, Shop, Garage Equip.							0.00
Equipment - Other							0.00
Total Equipment - Other							0.00
Total Equipment							0.00

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Type	Date	Num	Name	Memo	Split	Amount	Balance
Land & Improvements							0.00
330 Hydrants							0.00
Total 330 Hydrants							0.00
340 Materials & Supplies							0.00
Total 340 Materials & Supplies							0.00
350 Land and Land Rights							0.00
Total 350 Land and Land Rights							0.00
360 Road Improvements							0.00
Total 360 Road Improvements							0.00
Land & Improvements - Other							0.00
Total Land & Improvements - Other							0.00
Total Land & Improvements							0.00
Structures & Improvements							0.00
380 Building Repairs							0.00
Total 380 Building Repairs							0.00
385 Structure Improvements							0.00
Total 385 Structure Improvements							0.00
Structures & Improvements - Other							0.00
Total Structures & Improvements - Other							0.00
Total Structures & Improvements							0.00
Water Distribution Costs							0.00
311 Refunds							0.00
Total 311 Refunds							0.00
312 Wells and Springs							0.00
Total 312 Wells and Springs							0.00
313 Supply Main							0.00
Total 313 Supply Main							0.00
314 Pumping Equipment							0.00
Total 314 Pumping Equipment							0.00
315 Meters & Installations							0.00
Total 315 Meters & Installations							0.00
315 Supply Mains							0.00
Total 315 Supply Mains							0.00

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Hi-Country Estates Water Company
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Type	Date	Num	Name	Memo	Split	Amount	Balance
316 Telemetry							0.00
Total 316 Telemetry							0.00
319 Chemicals							0.00
Total 319 Chemicals							0.00
320 Meters & Installation							0.00
Total 320 Meters & Installation							0.00
Distribution Reservoirs							0.00
317 Tank 1							0.00
Total 317 Tank 1							0.00
318 All Tanks							0.00
Total 318 All Tanks							0.00
Distribution Reservoirs - Other							0.00
Total Distribution Reservoirs - Other							0.00
Total Distribution Reservoirs							0.00
Water Distribution Costs - Other							0.00
Total Water Distribution Costs - Other							0.00
Total Water Distribution Costs							0.00
Physical Properties - Other							0.00
Total Physical Properties - Other							0.00
Total Physical Properties							0.00
Professional Services							0.00
400 Blue Stakes							0.00
Check	01/08/2013	1992	Blue Stakes of Utah		Zions Checkin...	95.92	95.92
Total 400 Blue Stakes						95.92	95.92
410 Conservancy							0.00
Total 410 Conservancy							0.00
420 Contract Labor							0.00
405 Elwood Dutson							0.00
Total 405 Elwood Dutson							0.00
420 Contract Labor - Other							0.00
Total 420 Contract Labor - Other							0.00
Total 420 Contract Labor							0.00

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Type	Date	Num	Name	Memo	Split	Amount	Balance	
430 Engineering							0.00	
Total 430 Engineering							0.00	
440 Legal							0.00	
Check	03/03/2013	1995	Smith-Hartvigsen		Zions Checkin...	2,520.00	2,520.00	
Total 440 Legal							2,520.00	2,520.00
450 Secretarial /Bookkeeping							0.00	
Total 450 Secretarial /Bookkeeping							0.00	
460 Tax Preparation							0.00	
Total 460 Tax Preparation							0.00	
470 Water Analysis							0.00	
Total 470 Water Analysis							0.00	
480 Geologist							0.00	
Total 480 Geologist							0.00	
Professional Services - Other							0.00	
Total Professional Services - Other							0.00	
Total Professional Services						2,615.92	2,615.92	
Reconciliation Discrepancies							0.00	
Total Reconciliation Discrepancies							0.00	
Uncategorized Expenses							0.00	
Total Uncategorized Expenses							0.00	
Tower rental							0.00	
Total Tower rental							0.00	
No acct							0.00	
Total no acct							0.00	
TOTAL						0.00	0.00	